



**IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO.5839 OF 2023

M/s CANPACK S.A.
(formerly known as "Can-Pack S.A") ... Petitioner

VERSUS

The State of Maharashtra & Ors. ... Respondents

.....
Mr. R.N. Jain, Advocate for the Petitioner
Mr. A.M. Phule, A.G.P. for the State
.....

**CORAM : SHREE CHANDRASHEKHAR, CJ. &
SMT. VIBHA KANKANWADI, J.**

DATE : 30th SEPTEMBER, 2025

P.C. :

On instructions from the petitioner-company, Mr. R. N. Jain, the learned vice counsel appearing for the petitioner-company seeks permission to withdraw this Writ Petition with liberty to the petitioner-company to avail of an alternate remedy of appeal under section 26 of the Maharashtra Value Added Tax Act, 2002.

2. Mr. R. N. Jain, the learned vice counsel referred to an order passed by the Hon'ble Supreme Court in Petition(s) for Special Leave to Appeal (C) No(s.) 10336 of 2022 titled "*M/s Mestra A.G. Switzerland v. The State of Maharashtra & Ors.*" and submits that in a similarly situated company, the Hon'ble Supreme Court granted liberty to avail of the remedy of appeal within eight weeks.

3. This Writ Petition is dismissed as withdrawn with

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liberty as prayed for on behalf of the petitioner-company.

4. If any appeal is filed by the petitioner-company, the appellate Authority shall keep in mind the provisions under section 14 of the Limitation Act.

(SMT. VIBHA KANKANWADI, J.)

(CHIEF JUSTICE)